PARI-MUTUEL RACING

1979

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Section One:
Horse Racing in the U.S.

Section Two:
Horse Racing in Canada
Puerto Rico

Section Three:
Greyhound Racing in the U.S.

Section Four:
Jai Alai in the U.S.

Compiled from data provided the National Association of State Racing Commissioners by its membership and the Canadian Ministry of Agriculture.

Price Per Copy $7.50

National Association of State Racing Commissioners, Box 4216, Lexington, Ky. 40504

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1979)

		1969	461,498,886	1957	216,747,621	1945	65,265,405
		1968	426,856,448	1956	207,456,272	1944	55,971,233
1979	$680,919,798	1967	394,381,913	1955	186,989,588	1943	38,194,727
1978	673,063,831	1966	388,452,125	1954	178,015,828	1942	22,005,278
1977	700,239,986	1965	369,892,036	1053	167,426,465	1941	21,128,173
1976	714,629,120	1964	350,095,928	1952	142,489,696	1940	16,145,182
1975	675,466,247	1963	316,570,791	1951	117,250,564	1939	10,369,807
1974	567,132,384	1962	287,930,030	1950	98,366,167	1938	9,576,335
1973	533,500,015	1961	264,853,077	1949	95,327,053	1937	8,434,792
1972	505,904,550	1960	258,039,385	1948	95,803,364	1036	8,611,538
1971	508,338,417	1959	243,388,655	1947	97,926,984	1935	8,386,255
1970	486,403,097	1958	222,049,651	1946	94,035,859	1934	6,024,193

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

State	RACING DAYS					NUMBER OF RACES				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	240	✓		✓	240	2,501	✓		✓	2,501
Arkansas	50	50				477	477			
California	950	390	240	198	122	9,099	3,510	2,362	1,783	1,444
Colorado	208	119		89		2,111	1,198		913	
Delaware	367	73	294			3,113	675	2,438		
Florida	569	329	195	45		6,058	3,467	2,070	521	
Idaho	135	✓		✓	135	1,324	✓		✓	1,324
Illinois	1,118	482	613	23		10,811	4,338	6,266	207	
Kentucky	658	272	386			6,239	2,419	3,820		
Louisiana	580	✓		✓	580	5,665	✓		✓	5,665
Maine	305		305			3,050		3,050		
Maryland	556	301	255			5,427	2,844	2,583		
Massachusetts	363	201	162			3,228	1,608	1,620		
Michigan	673	235	390	48		6,611	2,161	3,969	481	
Montana	100	✓		✓	100	1,052	✓		✓	1,052
Nebraska	212	✓		✓	212	1,926	✓		✓	1,926
Nevada	NA									
New Hampshire	214	64	150			2,191	612	1,579		
New Jersey	698	263	435			6,976	2,367	4,609		
New Mexico	298	✓		✓	298	3,632	✓		✓	3,632
New York	1,606	468	1,138			15,450	4,223	11,227		
Ohio	1,200	380	817	3		12,000	3,800	8,170	30	
Oregon	148	✓		✓	148	1,506	✓		✓	1,506
Pennsylvania	1,039	539	500			9,601	4,851	4,750		
South Dakota	62	✓		✓	62	609	✓		✓	609
Vermont	7		7			56		56		
Washington	260	✓		✓	260	2,597	✓		✓	2,597
West Virginia	534	534				5,460	5,460			
Wyoming	10			10		96			96	
* Totals	13,160	4,700	5,887	416	2,157	128,866	44,010	58,569	4,031	22,256

*Data not available for horse racing in Nevada.

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	658,925	✓		✓	658,925	2,746	✓		✓	2,746
Arkansas	1,108,461	1,108,461				22,169	22,169			
California	10,397,055	6,772,620	1,315,421	1,232,561	1,076,453	10,944	17,366	5,481	6,225	8,823
Colorado	521,008	370,835		150,173		2,505	3,116		1,687	
Delaware	1,365,020	431,380	933,640			3,719	5,909	3,176		
Florida	3,203,242	2,426,943	666,750	109,549		5,630	7,377	3,419	2,434	
Idaho	293,383	✓		✓	293,383	2,173	✓		✓	2,173
Illinois	7,817,087	3,887,840	3,885,504	43,743		6,992	8,066	6,339	1,902	
Kentucky	2,853,518	1,986,701	866,817			4,337	7,304	2,246		
Louisiana	3,118,357	✓		✓	3,118,357	5,376	✓		✓	5,376
Maine		NO RECORD				—		—		
Maryland	3,258,608	2,406,681	851,927			5,861	7,996	3,341		
Massachusetts	1,858,105	1,334,841	523,264			5,119	6,641	3,230		
Michigan	3,035,903	1,401,593	1,611,403	22,907		4,511	5,964	4,131	477	
Montana		NO RECORD				—				—
Nebraska	1,504,676	✓		✓	1,504,676	7,098	✓		✓	7,098
Nevada	NA									
New Hampshire	905,304	527,350	377,954			4,230	8,240	2,520		
New Jersey	6,677,281	2,901,725	3,775,556			9,566	11,033	8,679		
New Mexico	1,069,421	✓		✓	1,069,421	3,589	✓		✓	3,589
New York	11,758,084	6,320,546	5,437,538			7,321	13,505	4,778		
Ohio	4,220,766	1,967,588	2,239,727	13,451		3,517	5,178	2,741	4,484	
Oregon	449,712	✓		✓	449,712	3,039	✓		✓	3,039
Pennsylvania	5,046,549	3,079,131	1,967,418			4,857	5,713	3,935		
South Dakota	86,468	✓		✓	86,468	1,395	✓		✓	1,395
Vermont		NO RECORD				—		—		
Washington		NO RECORD				—				—
West Virginia	1,551,699	1,551,699				2,905	2,905			
Wyoming	24,444			24,444		2,444			2,444	
Totals	72,783,076	38,475,934	24,452,919	1,596,828	8,257,395	5,530	8,186	4,153	3,838	3,828

PARI-MUTUEL AND DAILY AVERAGE TURNOVER

State	PARI-MUTUEL TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	DAILY AVERAGE TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	64,518,715	✓		✓	64,518,715	268,828	✓		✓	268,828
Arkansas	123,469,130	123,469,130				2,469,383	2,469,383			
California	1,563,551,513	1,102,996,780	167,338,671	158,790,217	134,425,845	1,645,844	2,828,197	697,244	801,971	1,101,851
Colorado	47,439,249	36,730,757		10,708,492		228,073	308,662		120,320	
Connecticut-OTB	132,148,174	✓	✓		132,148,174	424,914	✓	✓		424,914
Delaware	131,092,182	51,280,473	79,811,709			357,199	702,472	271,468		
Florida	426,403,525	363,037,656	54,828,674	8,537,195		749,391	1,103,458	281,173	189,715	
Idaho	11,824,666	✓		✓	11,824,666	87,590	✓		✓	87,590
Illinois	1,026,860,434	521,298,655	502,739,168	2,822,611		918,480	1,081,532	820,129	122,722	
Kentucky	292,030,369	223,835,109	68,195,260			443,815	822,923	176,672		
Louisiana	356,746,422	✓		✓	356,746,422	615,080	✓		✓	615,080
Maine	23,021,283		23,021,283			75,480		75,480		
Maryland	365,198,209	284,623,284	80,574,925			656,831	945,592	315,980		
Massachusetts	209,142,396	162,983,948	46,158,448			576,150	810,865	284,929		
Michigan	425,190,904	202,054,383	221,971,577	1,164,944		631,784	859,805	569,157	24,269	
Montana	8,600,582	✓		✓	8,600,582	860,006	✓		✓	860,006
Nebraska	153,538,231	✓		✓	153,538,231	724,237	✓		✓	724,237
Nevada	NA									
New Hampshire	76,681,414	51,329,955	25,351,459			358,324	802,031	169,010		
New Jersey	876,196,118	377,998,049	498,198,069			1,255,295	1,437,255	1,145,283		
New Mexico	101,677,141	✓		✓	101,677,141	341,198	✓		✓	341,198
New York	1,590,246,285	907,694,330	682,551,955			990,191	1,939,518	599,782		
New York-OTB	1,372,026,710	977,279,579	394,747,131			827,519	1,819,887	352,138		
Ohio	438,640,704	241,609,094	196,971,355	60,255		365,534	635,813	241,091	20,085	
Oregon	50,812,833	✓		✓	50,812,833	343,330	✓		✓	343,330
Pennsylvania	540,701,269	340,279,976	200,421,293			520,405	631,317	400,843		
South Dakota	5,535,275	✓		✓	5,535,275	89,279	✓	✓	✓	89,279
Vermont	325,974		325,974			46,568		46,568		
Washington	159,242,678	✓		✓	159,242,678	612,472	✓		✓	612,472
West Virginia	154,192,152	154,192,152				288,749	288,749			
Wyoming	920,020			920,020		92,002			92,002	
Totals	10,727,974,557	6,122,693,310	243,206,951	183,003,734	1,179,070,562	815,195	1,302,700	550,909	439,912	546,625

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,595,471	✓		✓	2,595,471	-10%	✓		✓	-10%
Arkansas	8,579,834	8,579,834				+8%	+8%			
California	120,587,768	89,819,796	10,803,242	10,827,466	9,137,264	+4%	+5%	-6%	-.20%	+17%
Colorado	1,974,610	1,495,922		478,688		-4%	-8%		+12%	
Connecticut-OTB	9,543,796	✓	✓		9,543,796	+10%	✓	✓		+10%
Delaware	3,017,380	784,203	2,233,177			-38%	+16%	-48%		
*Florida	20,350,465	17,141,103	2,458,839	140,344		+11%	+9%	+35%	+41%	
Idaho	482,981	✓		✓	482,981	+9%	✓		✓	+9%
Illinois	84,786,496	43,952,670	40,663,137	170,689		+15%	+19%	+10%	–	
Kentucky	15,750,126	12,114,681	3,635,445			+5%	+5%	+10%		
Louisiana	17,807,630	✓		✓	17,807,630	+39%	✓		✓	+39%
Maine	818,573		818,573			-5%		-5%		
Maryland	19,552,259	14,700,464	4,851,795			-12%	-12%	-13%		
Massachusetts	11,479,364	9,686,279	1,793,085			-22%	-17%	-40%		
Michigan	28,843,024	15,492,667	13,265,917	84,440		+10%	+2%	+26%	+6%	
Montana	213,188	✓		✓	213,188	+63%	✓		✓	+63%
Nebraska	7,702,616	✓		✓	7,702,616	+3%	✓		✓	+3%
Nevada	NA									
New Hampshire	5,268,757	3,765,089	1,503,668			-27%	-23%	-34%		
New Jersey	16,878,793	8,298,549	8,580,244			-20%	-35%	+3%		
New Mexico	3,126,786	✓		✓	3,126,786	+7%	✓		✓	+7%
New York	87,292,653	38,292,621	49,000,032			-15%	-29%	+1%		
New York-OTB	142,280,677	101,019,281	41,261,396			+9%	+14%	-1%		
Ohio	22,322,540	13,528,366	8,791,766	2,408		+5%	+9%	-1%	-97%	
Oregon	2,178,884	✓		✓	2,178,884	-4%	✓		✓	-4%
**Pennsylvania	30,620,334	18,580,670	12,039,664			-5%	-1%	-9%		
South Dakota	212,370	✓		✓	212,370	+5%	✓		✓	+5%
Vermont	13,577		13,577			-5%		-5%		
Washington	7,410,742	✓		✓	7,410,742	+12%	✓		✓	+12%
West Virginia	9,217,915	9,217,915				-8%	-8%			
Wyoming	10,189			10,189		+38%			+38%	
*** Totals	680,919,798	406,470,110	201,713,557	11,714,224	60,411,728	+1%	+.50%	-1%	-1%	+16%

*Total revenue includes additional miscellaneous revenue of $610,179 from all horse tracks, greyhound tracks and jai-alai frontons.

**Figure for harness includes $4,557,597 to Philadelphia School District.

***Total revenue does not include $15,876 in unclaimed winning tickets for previous years in Rhode Island.

REVENUE TO GOVERNMENT — BY CATEGORY

State	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	7,272	✓		✓	7,272
Arkansas	25,000	25,000				49,830	49,830			
California	77,100	39,000	17,100	19,800	1,200	1,357,760	812,980	181,330	209,490	153,960
Colorado	—	—		—		51,975	20,915		31,060	
Delaware	7,250	5,000	2,250			10,000	10,000	—		
Florida	—	—	—	—		153,506	92,996	44,093	16,417	
Idaho	3,025	✓		✓	3,025	—				—
Illinois	151,780	67,680	80,570	3,530		139,047	74,765	60,882	3,400	
Kentucky	801,847	758,447	43,400			183,079	128,254	54,825		
Louisiana	—				—	104,004	✓		✓	104,004
Maine	790		790			13,516		13,516		
Maryland	255,375	249,000	6,375			127,570	91,179	36,391		
Massachusetts	60,200	21,000	39,200			63,327	38,838	24,489		
Michigan	—	—	—	—		67,335	18,114	41,574	7,647	
Montana	—				—	26,008	✓		✓	26,008
Nebraska	15,185	✓		✓	15,185	91,421	✓		✓	91,421
Nevada	NA									
New Hampshire	77,926	31,750	46,176			53,774	26,395	27,379		
New Jersey	—	—	—			295,580	164,065	131,515		
New Mexico	84,470	✓		✓	84,470	48,132	✓		✓	48,132
New York	13,299,941	13,186,041	113,900			228,422	83,340	145,082		
Ohio	740	70	670	—		130,583	54,150	75,638	795	
Oregon	5,725	✓		✓	5,725	43,412	✓		✓	43,412
Pwnnsylvania	6,000	6,000	—			162,535	122,113	40,422		
South Dakota	806	✓		✓	806	13,945	✓		✓	13,945
Vermont	40		40			2,408		2,408		
Washington	25,040	✓		✓	25,040	9,597	✓		✓	9,597
West Virginia	133,500	133,500				79,595	79,595			
Wyoming	500			500		—			—	
Totals	15,032,240	14,522,488	350,471	23,830	135,451	3,513,633	1,867,529	879,544	268,809	497,751

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,585,694	✓		✓	2,585,694	—				—
Arkansas	7,408,148	7,408,148				937,249	937,249			
California	106,516,358	78,015,026	10,016,886	9,805,631	8,678,815	7,877,317	7,631,706	—	245,611	—
Colorado	1,911,785	1,469,747		442,038		—	—		—	
Delaware	2,705,951	730,000	1,975,951			124,710	—	124,710		
Florida	16,935,450	14,817,534	2,052,916	65,000		1,514,812	1,343,871	146,187	24,754	
Idaho	474,456	✓		✓	474,456	—				—
Illinois	72,960,233	37,985,769	34,846,720	127,744		9,646,101	4,887,388	4,729,252	29,461	
Kentucky	14,041,932	10,632,169	3,409,763			—	—	—		
Louisiana	17,172,591	✓		✓	17,172,591	—				—
Maine	801,137		801,137			—		—		
Maryland	17,601,261	13,272,283	4,328,978			216,839	—	216,839		
Massachusetts	9,533,950	8,149,197	1,384,753			1,619,562	1,355,107	264,455		
Michigan	26,788,060	14,515,533	12,208,454	64,073		1,558,084	749,477	800,531	8,076	
Montana	86,006	✓		✓	86,006	76,402	✓		✓	76,402
Nebraska	7,375,196	✓		✓	7,375,195	—				—
Nevada	NA									
New Hampshire	4,743,385	3,442,425	1,300,960			320,637	224,209	96,428		
New Jersey	12,359,595	5,881,603	6,477,992			2,008,751	1,215,918	792,833		
New Mexico	2,732,128	✓		✓	2,732,128	—				—
New York	66,256,992	22,210,364	44,046,628			4,126,073	1,422,718	2,703,355		
Ohio	21,333,988	12,970,652	8,361,927	1,409		857,229	503,494	353,531	204	
Oregon	2,047,461	✓		✓	2,047,461	—				—
Pennsylvania	26,596,478	16,163,300	10,433,178			1,690,078	1,092,096	597,982		
South Dakota	193,179	✓		✓	193,179	—				—
Vermont	10,332		10,332			—		—		
Washington	7,273,325	✓		✓	7,273,325	—				—
West Virginia	8,853,973	8,853,973				—	—			
Wyoming	9,200			9,200		—			—	
Totals	457,308,244	256,517,723	141,656,575	10,515,095	48,618,851	32,573,844	21,363,233	10,826,103	308,106	76,402

REVENUE TO GOVERNMENT (continued)

State	ADMISSION TAXES ($)					MISCELLANEOUS ($)				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	2,505	✓		✓	2,505
Arkansas	51,094	51,094				108,513	108,513			
California	3,153,830	2,269,840	346,846	413,831	123,313	1,605,403	1,051,244	241,080	133,103	179,976
Colorado	—	—		—		10,850	5,260		5,590	
Delaware	27,242	—	27,242			142,227	39,203	103,024		
*Florida	633,999	513,590	105,859	14,550		1,112,698	373,112	109,784	19,623	
Idaho	—				—	5,500	✓		✓	5,500
Illinois	994,410	479,192	509,473	5,745		894,925	457,876	436,240	809	
Kentucky	289,681	252,864	36,817			433,587	342,947	90,640		
Louisiana	228,240	✓		✓	228,240	302,795	✓		✓	302,795
Maine	—		—			3,130		3,130		
**Maryland	448,344	341,366	106,978			902,870	746,636	156,234		
Massachusetts	—	—	—			202,325	122,137	80,188		
Michigan	—	—	—	—		429,545	209,543	215,358	4,644	
Montana	—				—	24,772	✓		✓	24,772
Nebraska	184,448	✓		✓	184,448	36,366	✓		✓	36,366
Nevada	NA									
New Hampshire	—	—	—			73,035	40,310	32,725		
New Jersey	1,019,467	485,796	533,671			1,195,400	551,167	644,233		
New Mexico	80,529	✓		✓	80,529	181,527	✓		✓	181,527
New York	2,131,598	684,022	1,447,576			1,249,627	706,136	543,491		
Ohio	—	—	—	—		—	—	—	—	
Oregon	—				—	82,286	✓		✓	82,286
Pennsylvania	834,037	724,246	109,791			1,331,206	472,915	858,291		
South Dakota	—				—	4,440	✓		✓	4,440
Vermont	—		—			797		797		
Washington	90,825	✓		✓	90,825	11,955	✓		✓	11,955
West Virginia	—	—				150,847	150,847			
Wyoming	489			489		—			—	
Totals	10,168,233	5,802,010	3,224,253	434,615	707,355	10,499,131	5,377,846	3,515,215	163,769	832,122

*Total miscellaneous revenue includes additional revenue of $610,179 from all horse tracks, greyhound tracks and jai-alai frontons.
**Miscellaneous revenue includes $57,002 OTB commission.

STAKES AND PURSE DISTRIBUTION

State	TOTAL MONEY DISTRIBUTED ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	5,063,944	✓		✓	5,063,944
Arkansas	6,330,200	6,330,200			
California	74,558,266	48,484,687	8,609,722	9,747,965	7,715,892
Colorado	4,661,551	3,047,124		1,614,427	
Delaware	12,458,050	4,869,600	7,588,450		
Florida	29,556,052	25,399,696	3,693,182	463,174	
Idaho	1,143,142	✓		✓	1,143,142
Illinois	63,634,597	34,526,746	28,779,204	328,647	
Kentucky	20,262,369	14,708,278	5,554,091		
Louisiana	16,819,528	✓		✓	16,819,528
Maine	230,184		230,184		
Maryland	23,143,236	19,193,330	3,949,906		
Massachusetts		NO RECORD			
Michigan	25,163,712	11,026,000	14,079,502	58,210	
Montana	1,007,008	✓		✓	1,007,008
Nebraska	8,632,249	✓		✓	8,632,249
Nevada	NA				
New Hampshire	5,843,555	3,638,512	2,205,043		
New Jersey	50,788,006	21,696,138	29,091,868		
New Mexico	14,817,789	✓		✓	14,817,789
New York	114,640,463	57,450,918	57,189,545		
Ohio	28,612,288	15,370,500	13,141,601	100,187	
Oregon	3,107,062	✓		✓	3,107,062
Pennsylvania	38,009,632	24,211,832	13,797,800		
South Dakota	548,519	✓		✓	548,519
Vermont	56,977		56,977		
Washington	8,970,495	✓		✓	8,970,495
West Virginia	11,000,383	11,000,383			
Wyoming	63,300			63,300	
Totals	569,122,557	300,953,944	187,967,075	12,375,910	67,825,628

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. State receives 3% of first $100,000 and 5% all over $100,000 daily average; 1% to state from tracks who do not exceed $200,000. Breakage 10 cents, 50% to track, 25% General Purse Structure, 25% Arizona Bred Purse Structure. FAIRS: County in which fair is located receives pari-mutuel tax revenue, instead of state. Net under pay to state at end of meet.

Arkansas
Total take-out 16%. Pari-mutuel tax to state 6%, $500 daily license, 10 cents tax on admissions. Breakage 10 cents, divided 33⅓% to city where track is located, 33⅓% to association, 33⅓% to state.

California
Total take-out 15.75% for thoroughbred and quarter horse meetings, 16.75% for harness and fair race meetings: optional increase of up to 3% for exotic wagering pools (daily double, exacta) five tax schedules: 1. Thoroughbred meetings with average daily handle exceeding $650,000 (sliding scale of 6.10% to 7.45% to state, 5.29% to 4.5% to track, balance to purses and breeders funds): 2. Quarter horse and harness with average daily handle exceeding $650,000 (same as schedule 1., but no distribution to breeder funds): 3. Fair meetings with average daily handle exceeding $650,000. (6.5% to state, 5.35% to purses, 4.9% to track). 4. Meetings averaging $650,000 or less (sliding scale to state 2.5% to $29,000 plus 7.5% over $550,000, remainder distributed 50-50 to track and purses except for quarter horse which is negotiable): 5. fair meetings averaging $650,000 or less (sliding scale to state of flat 1% to $9,250 plus 4% of amount over $550,000). Breakage at harness to purses and sire and sire stakes program, breakage at all other meetings distributed between tracks and purses on first $24. million, 100% to purses from $24 to $50. million, 100% to state over $50. million.

Colorado
Total take-out 17%. Prior to July 1, 1979 wagering at horse tracks was on a graduated scale of 4% of the gross mutuel handle up to $200,000; 5% over $200,000 but less than $300,000; and 6% over $300,000. Effective July 1, 1979 State tax revenue is paid at a rate of 3½% of the gross mutuel handle. Breakage 10 cents, all to association.

Delaware
THOROUGHBRED: Total take out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Daily license fee $10,000. Additional tax to state on a graduated basis from 20% to 90% of the track's average daily income in excess of $145,000. Breakage 10 cents, all to association. Uncashed pari-mutuel tickets revert to state after one year. HARNESS: 1-1-79 to 4-4-79: Total take-out 18%. State receives 1½% on daily pools to $400,000; 3½% on daily pools to $600,000; 6% on daily pools exceeding $600,000. If an association averaging less than $350,000 a day sustains a verifiable loss, such loss may be taken as a credit against the next year's obligation. Admissions 10 cents. Breakage 10 cents, 5 cents on minus pools, divided equally between state and association. Uncash pari-mutuel tickets revert to state after one year. 4-5-79: Total take-out 18% on straight bets, 20% on multiples. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Delaware Standardbred Development Fund receives ½ of 1% from tracks handling more than $300,000 per day. Breakage to 10 cents, half to state, except in minus pools when breakage is to 5 cents.

Florida
THOROUGHBRED: Total take-out 17.6%. Breakage 10 cents, 5 cents on minus pools. SOUTH FLORIDA WINTER: State receives 5.6% to 6.2% minus $1,800 allowance per race for overnight purses. 100% breaks to State. Purses 5%. FLORIDA DOWNS: State receives .6% and fixed daily license fee from $4,000 - $11,000 with $400 per race allowance. 100% breaks for breeders awards and purses. SUMMER: State receives 5.6% minus $2,100 per race allowance. 100% breaks for breeders awards. HARNESS: Total take-out permitted 19%. State receives 5.3% minus $450 per race allowance not to exceed $450,000. Breakage 10 cents divided between state and promotional trust fund. QUARTER HORSE: Total take-out 18%. State receives sliding scale fees from $1,000 - $6,000 per day plus 1% for promotional trust fund. Breakage 10 cents divided between state and promotional trust fund. ALL: Admissions 15% of entrance gate admission or 10 cents per person whichever is greater.

Idaho
Total take-out 17%. Commission receives 1¼% of take-out, also occupational license fees, underpayments and fines; these are used for operational expenses. The remainder of take-out based on sliding scale as follows: Of gross receipts to $20,000, track 15¼%; $20,000 to $30,000, track 14% public school endowment fund 1¼%; $30,000 to $40,000, track 13% all to association. Daily license fee $25, fairs exempt. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission, ½% to owners and/or breeders.

Illinois
1/1/79 to 10/31/79: Total take-out 16% except for multiple wagers, which is 19½%. State receives 3.75% to 9.75%, based on a sliding scale of daily pari-mutuel handle: Up to and including the first $200,000, 3.75%; $200,001 to $300,000, 5.25%; $300,001 to $400,000, 5.75%; $400,001 to $500,000, 6.25%; $500,001 to $750,000, 7.25%; $750,001 to $1,000,000, 7.5%; $1,000,001 to $1,500,000, 8%; $1,500,001 to $2,000,000, 8.5%; $2,000,001 to $2,250,000, 8.75%; $2,250,001 to $2,500,000, 9%; $2,500,001 to $2,750,000, 9.25%, $2,750,001 to $3,000,000, 9.50%; over $3,000,000, 9.75%. Charity take-out is 8% to state, plus one-half the breakage. 11/1/79: Total take-out: Win, place, show wagering 17%; Daily Double, Quinella, Perfecta wagering 20.5%; Trifecta wagering 25%. State receives on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 to 7.75% over $3,000,000. Breakage 100% to state for regular meet; 50% to state for charity meets.

KENTUCKY
THOROUGHBRED: Total take-out 15%. State receives 4¾%. From state share Ky. Thoroughbred Development Fund received .25% Jan. thru June and .50% July thru Dec. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $600,000; $2,500 at tracks where sum exceeds $600,000. HARNESS: Total take-out 18%. State receives 4%, Standardbred Development Fund 1%. Daily track license $125. Effective 7/1/79 daily track license $100. QUARTER HORSE: Total take out 17%. State receives 4¾%. At all tracks breakage 10 cents, all to association. At all tracks in state unclaimed tickets revert to state after 2 years.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Louisiana
Total take-out 17%, 20% exotic pools. State receives: On total daily pool up to $201,000. 4% exceeding $60,000; $201,000 to $401,000, $5,640 plus 5% exceeding $201,000 up to $401,000; $401,000 and over, $15,640 plus 6% exceeding $401,000. When two or more conflicting race meetings occur within the state, state receives: On Total daily pool up to $201,000, 4% exceeding $100,000: $201,000 to $401,000, $4,040 plus 5% exceeding $201,000 up to $401,000; $401,000 and over, $14,040 plus 6% exceeding $401,000. Minimum daily license fee $1,000 thoroughbreds; $500 quarterhorse. Admission 10 cents. Breakage 10 cents, ½ to association, ½ to Louisiana Breeders Funds to supplement purses.

Maine
Total take-out 16% on straight bets; 1% to State; 1% Agriculture Fair stipend; 1% to purse supplement, 13% to association. Total take-out 25% on multiple bets; 5½% to State; 1% Agricultural Fair stipend; 1½% to Colt Program, 1% to supplement purses; 14½% to association plus 1½% to purse supplement. All breaks and outs tickets retained by association.

Maryland
THOROUGHBRED: Total take-out 15% on straight bets, 19% on two-horse pools, 25% on more than two. State receives 4.09%, Maryland Bred Fund 1%, other funds .75%. Breakage 10 cents, 50% to tracks, 45% to purses, 5% to Maryland Bred Fund. HARNESS: Take-out 17% on straight bets, 19% on two-horse bets, 25% on more than two. State receives 3.5% of the first $125,000, 6% in excess of $125,000. At tracks handling less than $125,000 daily, state receives 3%.

Massachusetts
THOROUGHBRED (MAJOR TRACKS ONLY): Total take-out 19%; 5% to state, 7% to association, 7% to horsemen. License fee $100 per day. THOROUGHBRED RACING AT FAIRS: Total take-out 19%. State receives 4% to $100,000; 9%, $100,000 to $300,000; 10% to $300,000 to $500,000 and over. License fee $50 per day. HARNESS (MAJOR TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. License fee major tracks $200 per day, fairs $50 per day. All breakage from Suffolk Downs and New England Harness Raceway goes into the Improvement Trust Fund.

Michigan
Total take-out 16½% on straight bets, 20% on doubles and other multiples. Breakage 10 cents, ½ to state and ½ to association. THOROUGHBRED: State receives 5½% on straight bets and doubles, 10% of other multiples. HARNESS AND QUARTER HORSE: State receives 5½% across the board. APPALOOSA: State receives 5½% of straight and double bets, 5% of other multiples.

Montana
Total take-out 20% plus breakage. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are paid to the Board. (No tax paid to State of Montana).

Nebraska
Total take-out 15%. No tax first million; thereafter, state receives 5%. Tax on admissions 15 cents which, along with monies received in license fees, is distributed among counties of state for county fair premiums. Breakage 10 cents, all to association.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

New Hampshire
THOROUGHBRED: Total take-out 18%—Win-Place-Show. State recieves 5%; Association 10%. Total take-out 25% Multiple Wagering. State receives 10%; Association 15%. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents, divided equally between State and Association. HARNESS: Total take-out 19% — Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives on first $100,000 of sales — 1% of Win-Place-Show and 2% of Multiple Wagering. Next $150,000 — 4% of Win-Place-Show and 8% of Multiple Wagering. $250,000 and over 5½% of Win-Place-Show and 8% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between State and Association.

New Jersey
THOROUGHBRED: Total take-out 17% on straight betting, 19% on two-horse selections, 25% on three-horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle. .42% to 1.42%, private tracks averaging more than $1,000,000 in total mutuel handle 3.42% to 4.42%, at Sports Complex .5%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 8.57% to 12.12%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 6.81% to 10.29%, at Sports Complex 12.11% to 16.61%; remainder to purses and sire program; Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track. HARNESS: Total take-out same as thoroughbred; State share of take-out at private tracks 2.30% to 7.30%, at Sports Complex .5%; track share of take-out at private tracks 6.00% to 9.00%, at Sports Complex 10.50% to 16.50%; remainder to purses and sire program; Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track.

New Mexico
Total take-out 18¾%. State receives 2% to $250,000; 3½% over $250,000 to $350,000; 4½% over $350,000 to $400,000; 7% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to state and half to county in which track is located, except State Fair charge $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ½%; tracks for Capital Improvements ¼%.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

New York
THOROUGHBRED: Total take-out on regular betting at the New York Racing Association Tracks (Aqueduct, Belmont and Saratoga) is 14%. On exotic betting (3 or more horses) total take-out 25%. The State receives 2% on regular. On exotic betting, the State receives 7½%. At Finger Lakes, total take-out was 17% on regular and 25% on exotic. The State receives 3.7% regular and 8.75% of exotic. The Breeder's Fund receives 0.30% of all pools at all Thoroughbred Tracks. Breakage 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association Tracks and 55% at Finger Lakes. State receives a minimum of $30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and $100 per day license fee from Finger Lakes. HARNESS: Total take-out on regular betting is 17%. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out is 19%;on exotic betting (3 or more horses) total take-out is 25%. At Roosevelt and Yonkers, State receives 6½% on regular betting, 7½% on multiple and 11½% on exotic if 10 races or more are held. For programs at which less than 10 races are held, State receives 7½% on regular, 8½% on multiple and 12½% on exotic. At all other Harness Tracks, State receives 3% regular, 3½% on multiple, and 8% on exotic. Breeder's fund receives ½% on all betting pools. At all harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and association each receiving 50%. State receives a license fee of $100 per day.

Ohio
Take-out 17%. THOROUGHBRED: State receives 6½%, of which .5% goes to Ohio Fairs Fund and .5% to Ohio Thoroughbred Race Fund; purses 5½%. HARNESS AND QUARTER HORSE: State's share on sliding scale from 3% of first $50,000 to 6½% of all over $550,000, Ohio Standardbred Development Fund and Ohio Quarter Horse Development Fund each receives .5%. Breakage 10 cents, of which state receives 25% of all in excess of $2,000 in a calendar year. 40% of association's share of breakage to Ohio-bred races and other purses. Taxes of associations that make capital improvements are reduced by .5%.

Oregon
Total take-out 16%. State receives 4% from commercial race meets and 1.2% from non-profit race meets (includes fairs) 0.9% where the daily average pari-mutuel handle is over $150,000 during preceding year. Daily license for commercial race meets $100. Non-profit (includes fairs) meets $25. per race meet. State receives unclaimed winning tickets 90 days after meet ends and all underpays. Breakage 10 cents - Track retains 45% and 55% to be used for breeder's awards, stallion awards, horsemen education and promotion and development of horse breeding and racing. The following applies only to race meets where the average daily gross mutuel wagering during the preceding year exceeded $150,000; 1% of the gross mutuel wagering is apportioned among the owners of Oregon-bred horses as purse supplements in the same ratio that each owner's purses bears to the total purses won by Oregon-bred horses at the race meet. 5.4% of mutuel handle is paid for purses. 0.2% is earmarked for backside improvements.

Pennsylvania
THOROUGHBRED: Total take-out 17%-19%. Penn National and Keystone (average daily handle is greater than $300,000) take-out is 17% on straight wagering; 19% on exactas, quinellas, and doubles; 25% on trifectas. Commodore Downs and Pocono Downs (average daily handle is less than $300,000) take-out is 19% on all wagering; 25% on trifectas. State receives 4.75%, track 11.75% - 13.75%, breeders fund 0.5%. Breakage 10 cents, 5 cents on minus pools, divided equally by state and track. Track license, $1,000 per association track retains balance. HARNESS: In first-class school district, take-out 17% on straight wagering, 19% on multiple, 25% on exotic. State receives 1% school district 4%, Sire Stakes Fund .05%, track retains balance. Distribution in other than first-class districts; take-out 17% on straight wagering, 19% on multiple and exotic. State receives 3%, Department of Commerce 1.99%, Sire Stakes Fund .05%, track retains balance. When handle is less than $300,000, take-out 19% on straight and multiple wagering, 25% on exotic. State receives 3%, Department of Commerce 1.99%, Sire Stakes Fund .05%, track retains balance. Breakage 10¢, shared equally by state and track. State money from breakage designated to Sire Stakes Funds. In a minus pool, track must distribute 5 cents on each dollar wagered.

South Dakota
Total take-out 18¼%. Of first $2,000,000, state 4%; track 14¼%; $2,000,000 and over, state 4%; track 13%; county 1¼%. On daily handles under $50,000, state 3%; track 15¼% of first $2,000,000. $2,000,000 and over, state 3%; track 14%; county 1¼%. 4/17 of all contributions to state, ¼ to Breeder Racing Fund, remainder to Special Racing Fund. Breakage 10 cents, to association.

Vermont
HARNESS: Commissions on the harness racing pools shall not exceed 19% of each dollar wagered except commissions on the harness racing pools from racing conducted on Sundays shall not exceed 20% of each dollar wagered and commissions on each harness racing trifecta pool shall not exceed 25 percent. From harness racing, on the total wagered each race day conducted Monday through Saturday: 3% on the first $150,000.00, plus 4% on the amount $150,000.00 - $200,000.00 plus 5% on the amount $200,000.00 - $250,000.00 plus 6% on the amount $250,000.00 - $300,000.00 plus 7% on the amount $300,000.00 - $350,000.00 plus 8% on all over $350,000.00. From harness racing, on the total wagered each race day conducted on Sunday: 4% on the first $150,000.00 plus 5% on the amount $150,000.00 - $200,000.00 plus 6% on the amount $200,000.00 - $250,000.00 plus 7% on the amount $250,000.00 - $300,000.00 plus 8% on the amount over $300,000.00. All breakage shall be paid to the licensee.

Washington
MAJOR TRACKS: Total take-out 16%. State receives 4% from daily handle less than $500,000. For handle in excess of $500,000, state receives 4½% of the first $500,000, plus 5% of handle above $500,000. MINOR TRACKS: Take-out 15%, with 1% to state. Breakage 5 cents, all to association.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

West Virginia
Total take-out 17.25% on straight bets, 25% on multiples. March thru October: State receives 5.75%, horsemen's purses 5.75%, association 5.65%, county .10%. On multiples state receives 5.75%, horsemen's purses 9.75%, association 9.40%, county .10%. November thru February: On straight bets state receives 5.25%, horsemen's purses 6.75%, association 5.15%, county .10%. On multiples state receives 5.25%, horsemen's purses 10.75%, association 8.90%, county .10%. State receives unclaimed winning ticket money to pay breeder's awards and supplement certain stake races. Breakage 10 cents, all to association.

Wyoming
Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA AND PUERTO RICO FOR 1979

	RACING DAYS				NUMBER OF RACES			
Canada	Total	Thoroughbred	Harness	Qtr. Horse	Total	Thoroughbred	Harness	Qtr. Horse
*Alberta	422	220	202		4,063	2,043	2,020	
*British Columbia	321	156	165		3,319	1,497	1,822	
Manitoba	155	131	24		1,384	1,165	219	
New Brunswick	209		209		2,058		2,058	
Newfoundland	70		70		700		700	
Nova Scotia	360		360		3,571		3,571	
*Ontario	1,720	242	1,478		16,705	2,082	14,623	
Prince Edward Is.	158		158		1,577		1,577	
Quebec	719		719		7,178		7,178	
Saskatchewan	117	101	16		1,048	908	140	
Canadian Totals	4,251	850	3,401		41,603	7,695	33,908	
Puerto Rico	157	157			1,164	1,164		

	ATTENDANCE				DAILY AVERAGE ATTENDANCE			
Canada	Total	Thoroughbred	Harness	Qtr. Horse	Total	Thoroughbred	Harness	Qtr. Horse
Alberta	1,338,180	829,046	509,134		3,171	3,768	2,520	
British Columbia	1,442,761	1,056,128	386,633		4,495	6,770	2,343	
Manitoba	620,394	581,786	38,608		4.033	4,441	1,609	
New Brunswick	151,460		151,460		725		725	
Newfoundland	27,819		27,819		397		397	
Nova Scotia	239,936		239,936		666		666	
Ontario	6,476,011	1,987,769	4,488,242		3,765	8,214	3,037	
Prince Edward Is.	105,738		105,738		669		669	
Quebec	2,752,990		2,752,990		3,829		3,829	
Saskatchewan	177,279	167,425	9,854		1,515	1,658	616	
Canadian Totals	13,332,568	4,622,154	8,710,414		3,136	5,438	2,561	
Puerto Rico	598,192	598,192			3,810	3,810		

*Quarter horse figures included in Thoroughbred

TURNOVER, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

Canada	PARI-MUTUEL TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	DAILY AVERAGE TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse
Alberta	164,785,509	99,528,919	65,256,590		390,487	452,404	323,052	
British Columbia	152,099,019	109,822,065	42,276,954		473,829	703,988	256,224	
Manitoba	48,380,163	47,749,599	630,564		312,130	364,501	26,274	
New Brunswick	12,085,146		12,085,146		57,824		57,824	
Newfoundland	1,399,476		1,399,476		19,993		19,993	
Nova Scotia	18,616,016		18,616,016		51,711		51,711	
Ontario	696,142,584	241,609,927	454,532,657		404,734	998,388	307,532	
Prince Edward Is.	5,480,336		5,480,336		34,686		34,686	
Quebec	306,056,434		306,056,434		425,670		425,670	
Saskatchewan	12,645,012	11,870,666	774,346		108,077	117,531	48,397	
Canadian Totals	1,417,689,695	510,581,176	907,108,519		333,496	600,684	266,718	
**Puerto Rico	84,036,953	84,036,953			535,267	535,267		

Canada	TOTAL REVENUE TO JURISDICTIONS ($) Total	Thoroughbred	Harness	Qtr. Horse	TOTAL MONEY DISTRIBUTED ($) Total	Thoroughbred	Harness	Qtr. Horse
Alberta	8,239,288	4,976,458	3,262,830		9,461,381	5,888,256	3,573,125	
British Columbia	10,825,518	7,687,545	3,137,973		7,306,946	4,863,877	2,443,069	
Manitoba	3,628,520	3,581,228	47,292		3,545,843	3,353,017	192,826	
New Brunswick	1,329,366		1,329,366		1,420,166		1,420,166	
Newfoundland	153,942		153,942		142,980		142,980	
Nova Scotia	2,047,762		2,047,762		1,893,168		1,893,168	
Ontario	48,729,981	16,912,695	31,817,286		43,543,500	14,570,560	28,972,940	
Prince Edward Is.	670,697		670,697		666,506		666,506	
Quebec	25,550,110		25,550,110		16,600,486		16,600,486	
Saskatchewan	1,264,502	1,187,067	77,435		1,558,464	1,466,396	92,068	
*Canadian totals	102,439,686	34,344,993	68,094,693		86,139,440	30,142,106	55,997,334	
**Puerto Rico	13,715,848	13,715,848			9,442,743	9,442,743		

* Pari-Mutuel Taxes Only: All Breakage to Associations.
**Total includes OTB; Total Revenue, All Sources.

GREYHOUND RACING IN THE U.S. 1979

State	Racing Days	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Turnover ($)	Daily Average Turnover ($)
Arizona	497	6,977	1,194,920	2,404	107,950,014	217,203
*Arkansas	116	1,672	1,047,392	9,029	113,954,980	982,371
Colorado	353	4,981	1,264,495	3,583	128,213,344	363,211
Connecticut	286	5,428	925,427	3,236	93,555,981	327,119
*Florida	1,879	32,013	9,464,227	5,037	832,900,601	443,268
Massachusetts	670	8,040	2,095,798	3,128	222,127,181	331,533
New Hampshire	476	8,095	1,090,895	2,292	94,757,643	199,071
Oregon	85	935	566,134	6,660	48,488,440	570,452
Rhode Island	262	4,664	986,328	3,765	96,613,232	368,753
South Dakota	259	3,108	425,224	1,642	32,258,516	124,550
Vermont	140	1,871	201,156	1,437	15,857,522	113,268
West Virginia	297	4,740	708,909	2,386	74,841,942	251,993
Mobile County, Ala.	240	3,960	626,614	2,611	65,699,373	273,747
Greene County, Ala.	250	4,200	529,877	2,120	58,236,565	232,946
Totals	6,110	90,684	21,127,396	3,457	1,985,455,334	324,951

*Figures do not include charity or scholarship days.

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed
Arizona	6,054,063	+10%	—	2,283	6,049,965	—	—	1,815	2,991,151
Arkansas	7,472,819	+9%	34,800	9,353	6,837,210	429,133	51,957	110,366	2,345,630
Colorado	6,876,222	+5%	—	11,427	6,864,570	—	—	225	3,554,440
Connecticut	7,939,454	-7%	—	9,776	7,484,479	179,219	123,122	142,858	2,349,692
Florida	65,757,562	+16%	—	61,030	61,059,535	2,617,713	1,015,389	1,003,895	20,419,823
Massachusetts	17,642,624	+16%	154,600	4,600	16,780,629	500,294	—	202,501	NO RECORD
New Hampshire	8,134,118	-6%	142,900	8,862	7,594,633	220,875	—	166,848	3,246,007
Oregon	3,046,649	+8%	18,800	4,652	2,963,589	—	—	59,608	1,187,700
Rhode Island	6,066,200	+96%	—	—	5,796,794	184,478	—	84,928	2,565,505
South Dakota	2,478,666	-1%	7,336	7,357	2,388,123	74,285	—	1,565	912,964
Vermont	876,777	-7%	500	3,363	865,536	6,578	—	800	478,717
West Virginia	4,507,779	+25%	44,550	9,899	4,359,294	—	—	94,036	2,132,283
Mobile County, Ala.	5,485,536	+2%	200	5,696	5,255,950	125,543	61,604	36,543	1,696,602
Greene County, Ala.	2,411,683	+18%	1,000	9,160	2,321,566	—	79,682	275	1,545,499
Totals	144,750,152	+13%	404,686	147,458	136,621,873	4,338,118	1,331,754	1,906,263	45,426,013

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 15%. In counties with population 180,000 or more state receives 6%, association 9%; in counties under 180,000 population state receives 4%; association 11%. If handle over $65,000 state 6%, association 9%. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 16%, pari-mutuel tax to state 6%; $300 daily license. Breakage 10¢, 33-1/3% to state, 66-2/3% to city in which track located.

Colorado Total take-out 15%; 5% to state, 10% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 18%; 10% to association, 7½% to State, ½% to local municipalities. Breakage is distributed 50% to the association and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida Total take-out 17.6%. Daily license fee ranging from $150 to $400 on handle less than $25,000. Over $25,000 daily handle, take-out permitted 17.6% with 7.6% to state less $170 per race "initial expense of operation." Track 10% plus $170 per race "initial expense of operation." Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater.

Massachusetts Total take-out 18%. State receives percentages based on daily handle as follows: MAJOR tracks, to $150,000, 5% to state, 10% to association, 3% to dogmen, $150,000 and over, 10% to state, 5% to association, 3% to dogmen; if handle is over $150,000 but does not exceed $200,000, 5% to state, 10% to association, 3% to dogmen. FAIRS: To $100,000, 4% to state; $100,000 to $300,000, 9% to state; $300,000 to $500,000 and over, 11% to state. Breakage 10c, divided equally between state and association. Daily license fees, major tracks $200, fairs $50.

New Hampshire Total take-out 18%. State receives a flat $750 on any portion of handle up to $50,000; 6% in excess of $50,000 but less than $100,000; next $100,000, 7%; next $100,000, 9%; then all over $300,000, 10%. Breakage 10¢, divided equally between state and association.

Oregon Total take-out 16%. State receives 6.5% from commercial meets and 2½% from fairs and non-profit meets. Daily license fee $100; Fairs and non-profit $25 for meet. State receives unclaimed winning mutuel tickets 90 days after meet ends and all underpay. Breakage 10c, ⅓ to track, ⅓ for purses and ⅓ for the benefit of Oregon Greyhound industry. 0.1% earmarked for building and maintaining training track.

Rhode Island Total take-out 18%. State receives 5 1/2%; 1/2 of 1% to local government. Breakage 10¢, divided equally between state and association.

South Dakota Total take-out 16 1/4% to 17 1/4%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12 1/4% to 9%; and county receives 1 1/4% of handle over $2 million. Tracks with daily averages under $25,000: the state receives 3%, track receives 12%-13 1/4%, and county receives 1 1/4% of total handle exceeding $2 million. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont Commissions on the greyhound racing pools shall not exceed 19 percent of each dollar wagered on win, place and show wagering and shall not exceed 20 percent of each dollar wagered on all other forms of wagering from racing conducted on all days. State will receive from greyhound racing, five percent on the total wagered each race day conducted Monday through Saturday and six percent on the total wagered each day conducted on Sunday.

All breakage shall be paid to the licensee.

West Virginia Total take-out is 16.25%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12% to 8%. State also receives $150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, Al. Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Mobile County, Al. Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1979)

1979	$144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO STATES (1959-1979)

1979	$825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

Jai Alai
Tax Structure

Connecticut

Total take-out is 18%; 11.25% to fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida

Total take-out 17.6%; 12% to Fronton, 5.6% to State. Breakage 10¢, 50% to State. Admissions 15% of entrance gate admission or 10¢ per person whichever is greater.

Nevada

Total take-out 13%; 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island

Total take-out 17½%; 12% to Fronton, 5% to State, .50% to local municipality. Breakage, 50% to Fronton, 50% to State.

JAI ALAI

State	Number of Days	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Turnover ($)	Daily Average Turnover ($)
Connecticut	312	7,872	2,536,752	8,131	223,396,154	716,013
Florida	1,066	18,876	4,606,685	4,321	287,768,674	269,952
Rhode Island	235	3,972	536,196	2,282	34,242,170	145,711
Totals	1,613	30,720	7,679,633	4,761	545,406,998	338,132

REVENUE TO GOVERNMENT

	Total Revenue ($)	Occupation Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Miscellaneous ($)
Connecticut	16,596,520	9,942	15,079,242	191,604	942,700	373,032
Florida	17,466,066	18,907	16,115,007	269,277	557,833	505,042
Rhode Island	1,974,021	260	1,883,320	35,018	—	55,423
Totals	36,036,607	29,109	33,077,569	495,899	1,500,533	933,497

NOTE: Data unavailable for jai alai in Nevada.